Lampiran 1. Daftar Perusahaan Sampel

Sektor Manufkatur Tahun 2016

No	KODE	Nama Perusahaan
1	AGII	Aneka Gas Industri Tbk
2	AISA	Tiga Pilar Sejahtera Food Tbk
3	AKKU	Alam Karya Unggul Tbk
4	ALDO	Alkindo Naratama Tbk
5	ALKA	Alaska Industrindo Tbk
6	APLI	Asiaplast Industries Tbk
7	ARNA	Arwana Citra Mulia Tbk
8	AUTO	Astra Autopart Tbk
9	BOLT	Garuda Metalindo Tbk
10	BUDI	Budi Starch & Sweetner Tbk
11	CEKA	Wilmar Cahaya Indonesia Tbk
12	CINT	Chitose International Tbk
13	CPIN	Charoen Pokhpand Indonesia Tbk
14	EKAD	Ekadharma International Tbk
15	GGRM	Gudang Garam Tbk
16	IGAR	Igar Jaya Tbk
17	IMPC	Impack Pratama Industri Tbk
18	INCI	Intan Wijaya International Tbk
19	ISSP	Steel Pipe Industry of Indonesia Tbk
20	JECC	Jembo Cable Company Tbk
21	KAEF	Kimia Farma Tbk
22	KBLM	Kabelindo Murni Tbk
23	KDSI	Kedawung Setia Industrial Tbk
24	KICI	Kedaung Indah Can Tbk
25	KINO	Kino Indonesia Tbk
26	KLBF	Kalbe Farma Tbk
27	KRAH	Grand Kartech Tbk

Lampiran 1. Daftar Perusahaan Sampel (lanjutan)

No	KODE	Nama Perusahaan
28	LION	Lion Metal Work Tbk
29	LMPI	Langgeng Makmur Industry Tbk
30	LMSH	Lionmesh Prima Tbk
31	MERK	Merck Indonesia Tbk
32	MYOR	Mayora Indah Tbk
33	NIPS	Nipress Tbk
34	PICO	Pelangi Indah Canindo Tbk
35	PYFA	Pyridam Farma Tbk
36	ROTI	Nippon Indosari Corporindo Tbk
37	SCCO	Supreme Cable Manufacturing & Commerce Tbk
38	SMSM	Selamat Sempurna Tbk
39	STTP	Siantar Top Tbk
40	TOTO	Surya Toto Indonesia Tbk
41	TRIS	Trisula International Tbk
42	TSPC	Tempo Scan Pacific Tbk
43	ULTJ	Ultrajaya Milk Industri & Trading Tbk
44	UNIT	Nusantara Inti Corpora Tbk
45	WTON	Wijaya Karya Beton Tbk

Sektor Dagang Tahun 2016

No	KODE	Nama Perusahaan
1	AKRA	Akr Corporindo Tbk
2	AMRT	Sumber Alfaria Trijaya Tbk
3	APII	Arita Prima Indonesia Tbk
4	CLPI	Colorpak Indonesia Tbk
5	DPUM	Duta Putra Utama Makmur Tbk
6	EPMT	Enseval Putera Megatrading Tbk
7	ERAA	Erajaya Swasembada Tbk

Lampiran 1. Daftar Perusahaan Sampel (lanjutan)

No	KODE	Nama Perusahaan
8	INTD	Inter Delta Tbk
9	MICE	Multi Indocitra Tbk
10	MKNT	Mitra Komunikasi Nusantara Tbk
11	MPPA	Matahari Putra Prima Tbk
12	RANC	Supra Boga Lestari Tbk
13	TELE	Triphone Mobile Indonesia Tbk
14	TGKA	Tigaraksa Satria Tbk
15	TIRA	Tira Austenite Tbk
16	TURI	Tunas Ridean Tbk
17	WICO	Wicaksana Overseas International Tbk

Lampiran 2. Hasil Deskriptif Statistik

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
COD_BARU	62	.03	.64	.1945	.10044
TAXAVO	62	.24	1.91	.7580	.26010
ETR	62	.02	1.38	.3004	.22085
TA	62	0	1	.44	.500
AGE	62	5	49	33.05	11.300
SIZE	62	10.75	17.96	14.2651	1.52139
LEV	62	.11	2.68	.8410	.56797
Valid N (listwise)	62				

Lampiran 3. Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		62
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.44612281
Most Extreme Differences	Absolute	.079
	Positive	.073
	Negative	-.079
Test Statistic		.079
Asymp. Sig. (2-tailed)		.200[c,d]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		62
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.46313898
Most Extreme Differences	Absolute	.105
	Positive	.082
	Negative	-.105
Test Statistic		.105
Asymp. Sig. (2-tailed)		.087[c]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Lampiran 3. Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		62
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.44510008
Most Extreme Differences	Absolute	.076
	Positive	.072
	Negative	-.076
Test Statistic		.076
Asymp. Sig. (2-tailed)		.200[c,d]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		62
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.43779831
Most Extreme Differences	Absolute	.086
	Positive	.062
	Negative	-.086
Test Statistic		.086
Asymp. Sig. (2-tailed)		.200[c,d]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Lampiran 3. Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		62
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.46225730
Most Extreme Differences	Absolute	.110
	Positive	.084
	Negative	-.110
Test Statistic		.110
Asymp. Sig. (2-tailed)		.060[c]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		62
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.43639902
Most Extreme Differences	Absolute	.086
	Positive	.062
	Negative	-.086
Test Statistic		.086
Asymp. Sig. (2-tailed)		.200[c,d]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Lampiran 4. Hasil Uji Multikolinearitas

Coefficients[a]

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
LN_TAXAV	.956	1.046
TA	.983	1.017
LN_AGE	.997	1.003
SIZE	.899	1.112
LN_LEV	.879	1.137

a. Dependent Variable: LN_COD

Coefficients[a]

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
SQ_ETR05	.787	1.270
TA	.987	1.013
LN_AGE	.981	1.019
SIZE	.718	1.394
LN_LEV	.863	1.159

a. Dependent Variable: LN_COD

Lampiran 4. Hasil Uji Multikolinearitas

Coefficients[a]

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
LN_TAXAV	.914	1.094
SQ_ETR05	.753	1.328
TA	.982	1.018
LN_AGE	.981	1.019
SIZE	.716	1.397
LN_LEV	.850	1.177

a. Dependent Variable: LN_COD

Coefficients[a]

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
LN_TAXAV	.953	1.049
TA	.983	1.018
TAXAVO_TA	.966	1.035
LN_AGE	.993	1.007
SIZE	.863	1.159
LN_LEV	.887	1.127

a. Dependent Variable: LN_COD

Lampiran 4. Hasil Uji Multikolinearitas

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	SQ_ETR05	.762	1.313
	TA	.987	1.013
	ETR_TA	.930	1.075
	LN_AGE	.971	1.030
	SIZE	.716	1.397
	LN_LEV	.846	1.181

a. Dependent Variable: LN_COD

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	LN_TAXAV	.911	1.098
	SQ_ETR05	.727	1.375
	TA	.981	1.019
	TAXAVO_TA	.911	1.098
	ETR_TA	.877	1.140
	LN_AGE	.969	1.032
	SIZE	.698	1.433
	LN_LEV	.826	1.210

b. Dependent Variable: LN_COD

Lampiran 5. Hasil Uji Heterokedastisitas

ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	.507	5	.101	1.167	.337[b]
	Residual	4.866	56	.087		
	Total	5.373	61			

a. Dependent Variable: ABS_RES2

b. Predictors: (Constant), LN_TAXAV, LN_AGE, TA, LN_LEV, SIZE

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.336	5	.067	.634	.675[b]
	Residual	5.947	56	.106		
	Total	6.283	61			

a. Dependent Variable: ABS_RES2

b. Predictors: (Constant), TA, SQ_ETR05, LN_LEV, LN_AGE, SIZE

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.602	6	.100	1.120	.363[b]
	Residual	4.931	55	.090		
	Total	5.533	61			

a. Dependent Variable: ABS_RES2

b. Predictors: (Constant), SQ_ETR05, TA, LN_LEV, LN_AGE, LN_TAXAV, SIZE

Lampiran 5. Hasil Uji Heterokedastisitas

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.412	6	.069	.857	.532[b]
	Residual	4.399	55	.080		
	Total	4.811	61			

a. Dependent Variable: ABS_RES2

b. Predictors: (Constant), TAXAVO_TA, TA, LN_AGE, LN_LEV, LN_TAXAV, SIZE

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.384	6	.064	.586	.740[b]
	Residual	6.005	55	.109		
	Total	6.389	61			

a. Dependent Variable: ABS_RES2

b. Predictors: (Constant), ETR_TA, TA, SIZE, LN_AGE, LN_LEV, SQ_ETR05

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.508	8	.063	.752	.646[b]
	Residual	4.471	53	.084		
	Total	4.978	61			

a. Dependent Variable: ABS_RES2

b. Predictors: (Constant), TAXAVO_TA, TA, SQ_ETR05, LN_LEV, LN_AGE, LN_TAXAV, ETR_TA, SIZE

Lampiran 6. Hasil Uji Kelayakan Model

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.481[a]	.231	.163	.46561	.231	3.372	5	56	.010

a. Predictors: (Constant), LN_TAXAV, LN_AGE, TA, LN_LEV, SIZE

b. Dependent Variable: LN_COD

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.414[a]	.172	.098	.48337	.172	2.321	5	56	.055

a. Predictors: (Constant), TA, SQ_ETR05, LN_LEV, LN_AGE, SIZE

b. Dependent Variable: LN_CODNEW

Lampiran 6. Hasil Uji Kelayakan Model

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.485[a]	.235	.151	.46875	.235	2.815	6	55	.018

a. Predictors: (Constant), SQ_ETR05, TA, LN_LEV, LN_AGE, LN_TAXAV, SIZE

b. Dependent Variable: LN_COD

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.510[a]	.260	.179	.46106	.260	3.218	6	55	.009

a. Predictors: (Constant), TAXAVO_TA, TA, LN_AGE, LN_LEV, LN_TAXAV, SIZE

b. Dependent Variable: LN_COD

Lampiran 6. Hasil Uji Kelayakan Model

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.418[a]	.175	.085	.48682	.175	1.942	6	55	.090

a. Predictors: (Constant), ETR_TA, TA, SIZE, LN_AGE, LN_LEV, SQ_ETR05

b. Dependent Variable: LN_COD

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.514[a]	.265	.154	.46818	.265	2.383	8	53	.028

a. Predictors: (Constant), TAXAVO_TA, TA, SQ_ETR05, LN_LEV, LN_AGE, LN_TAXAV, ETR_TA, SIZE

b. Dependent Variable: LN_COD

Lampiran 7. Hasil Uji Hipotesis

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.335	.746		-.449	.655
	LN_TAXAV	-.406	.194	-.250	-2.087	.041
	TA	-.079	.120	-.078	-.661	.511
	LN_AGE	.005	.126	.004	.036	.971
	SIZE	-.100	.042	-.299	-2.393	.020
	LN_LEV	.262	.085	.378	3.061	.003

a. Dependent Variable: LN_COD

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.032	1.138		.028	.978
	SQ_ETR05	-.038	.660	-.008	-.057	.954
	TA	-.099	.125	-.098	-.796	.429
	LN_AGE	.008	.132	.007	.061	.952
	SIZE	-.115	.048	-.343	-2.387	.020
	LN_LEV	.249	.091	.360	2.747	.008

a. Dependent Variable: LN_COD

Lampiran 7. Hasil Uji Hipotesis

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.072	1.104		.066	.948
	LN_TAXAV	-.427	.200	-.263	-2.133	.037
	SQ_ETR05	-.329	.655	-.068	-.503	.617
	TA	-.082	.121	-.080	-.673	.504
	LN_AGE	.013	.128	.012	.100	.921
	SIZE	-.110	.047	-.329	-2.361	.022
	LN_LEV	.272	.089	.393	3.073	.003

a. Dependent Variable: LN_COD

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.179	.746		-.241	.811
	LN_TAXAV	-.421	.193	-.259	-2.183	.033
	TA	-.085	.119	-.083	-.712	.479
	TAXAVO_TA	.087	.060	.172	1.453	.152
	LN_AGE	-.007	.125	-.007	-.059	.953
	SIZE	-.108	.042	-.323	-2.590	.012
	LN_LEV	.276	.085	.399	3.239	.002

a. Dependent Variable: LN_COD

Lampiran 7. Hasil Uji Hipotesis

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.009	1.150		-.008	.994
	SQ_ETR05	.018	.676	.004	.026	.979
	TA	-.099	.126	-.098	-.792	.432
	ETR_TA	-.029	.064	-.058	-.458	.649
	LN_AGE	.002	.133	.002	.013	.990
	SIZE	-.114	.048	-.339	-2.345	.023
	LN_LEV	.255	.092	.368	2.764	.008

a. Dependent Variable: LN_COD

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.241	1.117		.215	.830
	LN_TAXAV	-.445	.200	-.274	-2.220	.031
	SQ_ETR05	-.334	.665	-.069	-.502	.618
	TA	-.087	.121	-.086	-.719	.475
	TAXAVO_TA	.085	.063	.168	1.358	.180
	ETR_TA	-.013	.063	-.025	-.202	.841
	LN_AGE	-.001	.128	-.001	-.008	.994
	SIZE	-.118	.047	-.354	-2.512	.015
	LN_LEV	.290	.090	.419	3.230	.002

a. Dependent Variable: LN_COD